

# Understanding Taxes



Theme 5: Impact of Taxes





“Political work is the  
life-blood of all  
economic work.”

–Mao Zedong



## Goals of Taxation



- Raise revenue
- Be fair
- Influence behavior



## Horizontal Equity

Equals should  
be taxed equally.



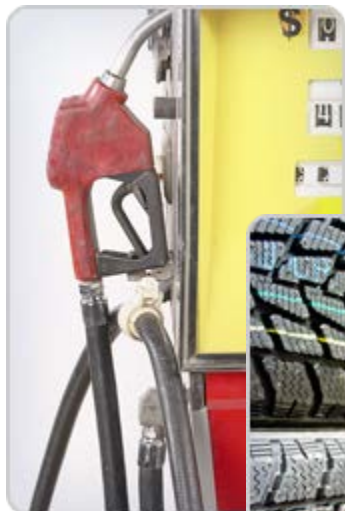






### Excise Tax

Tax on the sale or use of specific products





## Sin Tax

Discourages unhealthy behavior





## Gasoline Excise Tax

A user tax that generates revenue to build and maintain roadways







## Role of Lobbyists

Work to influence  
lawmakers' decisions





## How to Lobby for Your Cause

Find an issue

Research

Know your legislators

Understand the legislative process

Make your position known

Be brief, persistent, and polite

